

## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2015 and the Statements contained in the Council minutes of 22/11/1993

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Reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2015

**Member State: Romania**

**Date: 16/10/2015**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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*Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.*

*Not applicable: M ; Not available: L*

*For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.*

**Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data**

Member State: Romania Data are in mill lei (millions of units of national currency) Date: 16/10/2015	ESA 2010 codes	2011	2012	Year 2013	2014	2015
		final	final	final	final	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-30,587	-18,802	-13,847	-9,218	-10,662
- Central government	S.1311	-26,226	-15,732	-17,439	-13,839	-15,441
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-3,457	-2,758	702	3,389	3,563
- Social security funds	S.1314	-905	-312	2,890	1,232	1,216
		final	final	final	final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		193,201	222,796	242,194	265,709	283,941
<i>By category:</i>						
Currency and deposits	AF.2	6,398	4,987	4,222	6,755	
Debt securities	AF.3	106,512	137,319	158,132	184,461	
Short-term	AF.31	35,336	28,426	10,409	10,712	
Long-term	AF.32	71,176	108,893	147,723	173,749	
Loans	AF.4	80,291	80,491	79,839	74,494	
Short-term	AF.41	2,551	349	380	318	
Long-term	AF.42	77,740	80,141	79,459	74,176	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	30,670	28,513	28,806	28,450	30,435
<b>Interest (consolidated)</b>	D.41 (uses)	9,080	10,420	11,133	11,057	10,774
<b>Gross domestic product at current market prices</b>	B.1*g	565,097	595,367	637,456	666,637	704,542

(1) Please indicate status of data: estimated, half-finalized, final.

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit**

Member State: Romania	Year					
Data are in mill lei (millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 16/10/2015						
<b>Working balance in central government accounts</b>	-26,401	-18,551	-19,183	-21,102	-20,609	Cash balance of state budget approved by Parliament.
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	3,179	3,125	2,604	2,585	3,301	
Loans, granted (+)	260	157	104	114	124	Loans granted by government
Loans, repayments (-)	-1	-5	-7	-119	-9	Receipts from the reimbursement of loans to government
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	2,919	2,972	2,507	2,590	3,186	
of which: transactions in debt liabilities (+/-)	2,669	2,642	2,627	2,620	3,286	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	2,669	2,642	2,627	2,620	3,286	Reimbursement of domestic and external credits of state budget and central gov capital injections
Detail 2	250	455	0	0	0	Cash payment for compensation titles
Detail 3	0	-125	-120	-30	-100	Cupon sold state budget
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-124	69	-485	-1,056	-449	
Other accounts receivable (+)	2,848	4,370	818	855	-452	
Detail 1	2,386	-657	1,224	337	111	Receivables on taxes and social contributions
Detail 2	0	3,041	0	0	0	License UMTS total
Detail 3	-33	-955	-2,120	0	0	License UMTS receive in the respective year
Detail 4	22	-22	553	626	285	accrual on military equipment
Detail 5	-309	1,171	596	1,829	0	Expenditure made on behalf of EU
Detail 6	53	-37	294	-406	-385	F8 advances for fixed assets/supplier/debtor
Detail 7	0	834	0	0	0	Payments from state budget on behalf of EU
Detail 8	0	669	-104	-565	0	Payments from state budget on behalf of EU Min. of Labour and Min Economy
Detail 9	729	325	375	-1,429	0	F89 temporal adjustment EU fund for infrastructure
				463	-463	Refunds from EU budget contribution
Other accounts payable (-)	-4,072	-1,061	428	605	1,279	
Detail 1	-791	-279	506	-376	493	Changes in due for payments of public institutions to other sectors
Detail 2	-3,240	162	311	1,532	1,405	Court decision with retroactive effect
Detail 3	0	-210	0	0	0	Investment projects for National Infrastructure Development Plan
Detail 4	0	-127	-347	-696	-498	EUA certificates sold and not yet distributed
Detail 5	0	-532	-9	-4	-122	Court decisions according to GEO 17/2012, 92/2012, 103/2013.
Detail 6	-41	-74	-34	149	0	F89 Bauspar system
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	705	-898	2,165	5,702	1,595	
Detail 1	-26	1	41	74	0	Risk Fund
Detail 2	-55	-20	-45	4	0	Risk Fund influence from guarantee (table 9.3 of questionnaire)
Detail 3	-205	107	221	2,720	1,779	Public institutions partially or totally financed from own revenues
Detail 4	-321	-602	-660	-609	-668	Treasury Budget with coupon sold
Detail 5	0	0	0	0	0	Privatisation bodies
Detail 6	1,101	-1,435	2,172	2,244	-283	CNADR (National Company of Road)
Detail 7	-18	-6	77	33	33	SCTMB Metrorex SA (Metrorex)
Detail 8	-1	-21	26	M	M	Administratia Fluviala a Dunarii de Jos Galati (River Administration of the Lower Danube Galati)
Detail 9	63	-186	96	473	473	SN TFC CFR Calatori SA (National Society of Passenger Transport CFR Calatori SA)
Detail 10	-206	-58	-36	-19	-19	CN a Huilei Petrosani SA (National Company of Coal Petrosani SA)
Detail 11	0	0	1	0	0	SN a Carbunelui Ploiesti (National Society of Coal Ploiesti)
Detail 12	0	0	0	0	0	CNRN Radionav SA Constanta (National Company of Naval Radio Communications SA Constanta)
Detail 13	0	0	0	0	0	Administratia Nationala Imbunatatiri Funciare SA (National Administration of Land Reclamation SA)
Detail 14	-5	-8	-4	-4	-4	SC Interventii Feroviare SA ( Railway Intervention SA)

Detail 15	0	0	0	0	0	Own revenue institution
Detail 16	192	-7	0	0	0	Fondul proprietatea (Property Fund)
Detail 17	-24	-9	0	0	0	SC Electricirea SA (SC Electrification SA)
Detail 18	-25	-89	-60	-9	-9	SC TERMoeLECTRICA SA
Detail 19	182	1,533	226	502	0	CN de Căi Ferate CFR SA (National Company of Railway CFR SA- Infrastructure)
Detail 20	-2	5	13	-19	-19	ntia Canalelor Navigabile Constanța SA (National Company of Administration Navigable Channels Constanța)
Detail 21	0	0	0	3	3	ea Nationala Aeroportul International Mihail Kogalniceanu (National Company Mihail Kogalniceanu Airport)
Detail 22	4	-37	0	M	M	SC CN Romarm SA Buc Filiala SC Uzina Mecanica Cugir SA
Detail 23	1	1	0	0	0	SC Santerul Naval Mangalia SA (SC Shipyard Mangalia)
Detail 24	1	-1	0	-1	-1	Societatea Feroviara de Turism SFT CFR (Railway Society of Tourism SFT CFR)
Detail 25	-10	-9	-8	M	M	SC Uzina Mecanica Orastie (Mechanical Company Orastie)
Detail 26	-3	0	0	0	0	Societatea de Transport Maritim si de Coasta CFR Ferryboat SA
Detail 27	-6	-2	-5	M	M	SC Avioane Craiova SA (Aircraft Craiova SA)
Detail 28	0	0	0	0	0	SC Petromin SA
Detail 29	-1	-1	-2	-6	-6	SC Constructii Aeronautice SA (Aeronautic Construction SA)
Detail 30	-1	-1	-1	-2	-2	SC Sanevit 2003 SA
Detail 31	-4	-2	-3	M	M	SC Uzina AutoMecanica SA Moreni (Auto Mechanics Company Moreni)
Detail 32	0	0	0	0	0	SC TEROM SA
Detail 33	1	1	0	0	0	SN Piafar SA
Detail 34	0	0	0	0	0	SC NICOLINA SA
Detail 35	0	-18	-11	0	0	SC AVERSA SA
Detail 36	0	0	0	0	0	SC OLTPLAST SA
Detail 37	0	-3	-1	-1	-1	S.C. HORTICOLA S.A.
Detail 38	5	0	0	0	0	S.C. LITORAL S.A.
Detail 39	7	-1	-1	0	0	S.C. MAMAIA S.A.
Detail 40	-1	-2	0	-1	-1	S.C. NEPTUN-OLIMP S.A.
Detail 41	0	1	0	0	0	SC EXFOR SA BUCURESTI
Detail 42	1	2	-6	M	M	INST.NAT. DE CERCET DEZV PTR FIZICA PAMINTULUI
Detail 43	-8	-9	-6	3	3	SNIF SA
Detail 44	52	-35	45	85	85	COMPANIA NATIONALA DE INVESTITII SA
Detail 45	0	-2	1	M	M	SC BAITA SA
Detail 46	0	0	-1	0	0	SC ARSENAL-RESITA SA FILIALA A CN ROMARM SA BUC
Detail 47	0	-11	-10	0	0	C.N.ROMARM S.A.- FILIALA UZINA MECANICA BUCURESTI
Detail 48	-1	0	4	0	0	S.C. PIROCHIM VICTORIA S.A.
Detail 49	2	0	0	0	0	SC FABRICA DE PULBERI FAGARAS
Detail 50	0	0	0	0	0	S.C. SOCIETATEA DE SERVICII IN INFORMATICA PITESTI
Detail 51	12	-2	1	4	4	SC DANUBIANA SA
Detail 52	0	0	0	0	0	SC BANEASA SA
Detail 53	0	0	0	0	0	SC ORLATEX SA
Detail 54	0	0	0	1	1	SC AGROINDUSTRIALA STARMINA BALOTESTI SA
Detail 55	0	0	0	0	0	SC PISCICOLA SA CALARASI
Detail 56	0	0	0	0	0	FILIALA ROSIAMIN S.A.
Detail 57	0	0	-3	0	0	S.C. STUDIOUL CINEMATOGRAFIC SAHIA-FILM S.A.
Detail 58	0	-3	0	0	0	SC IRCETT SA
Detail 59	0	0	-1	M	M	RNP ROMSILVA-ADM.PARC.NAT.MTII.MACINULUI R.A.
Detail 60	0	0	-2	-1	-1	RNP ROMSILVA APN BUCEGIR A.
Detail 61	0	0	-3	-1	-1	RNP ROMSILVA ADMIN. PARC. NAT. BALTA MICA A BRAIL
Detail 62	0	-20	4	M	M	SC UZINA MECANICA SADU
Detail 63	5	1	0	0	0	SC VINALCOOL BIHOR
Detail 64	5	-4	58	-3	-3	SC REPUBLICA SA
Detail 65	-1	0	0	0	0	SC NITRAMONIA SA
Detail 66	-3	47	0	0	0	SC BICAPA SA
Detail 67	-15	4	0	0	0	SC CIPROM SA
Detail 68	0	0	0	0	0	SC HORTINDUSTRIALA DEALUL VIILOR SOC
Detail 69	0	0	0	0	0	SC APOLLON SA
Detail 70	0	2	0	0	0	SC BLASIUȘ BLAJ SA
Detail 71	0	0	0	0	0	SC AGOMIXT SA-SOC
Detail 72	-1	0	0	0	0	SC TUROL SA
Detail 73	0	0	0	0	0	SC VITI-POMICOLA SA
Detail 74	0	0	0	0	0	SC CLC AGRICOLA BRETEA SA
Detail 75	1	0	0	0	0	SC FEROM SA
Detail 76	-1	-2	0	0	0	COMPANIA ROMANA DE PESCUIT OCEANIC SA

Detail 77	0	0	0	0	0	0	SC TEREVIN SA
Detail 78	3	8	-1	0	0	0	CNCAF MINVEST SA DEVA -FILIALA BALAN
Detail 79			0	0	0	0	CNCAF MINVEST SA DEVA -FILIALA ROSIA MONTANA
Detail 80	0	0	0	0	0	0	MINIERA BANAT SA ANINA
Detail 81	1	-1	3	0	0	0	SC PETROTRANS SA
Detail 82	6	1	0	0	0	0	SC CIPROM SA FILIALA PITESTI
Detail 83	0	0	0	-1	-1	0	SC SERICAROM SA
Detail 84	0	1	1	0	0	0	SC NETWORK PRESS CONCEPT SA
Detail 85	0	2	2	-2	-2	0	INSTITUTUL NATIONAL AL LEMNULUI
Detail 86	0	0	0	0	0	0	SC PISCICOLA ILFOV SA
Detail 87	0	0	0	0	0	0	SATMAREANA SA
Detail 88	0	0	0	0	0	0	FINANCIAL SUPPORT SERVICES SRL
Detail 89	0	0	0	0	0	0	SC UCB DEVELOPMENT SRL
Detail 90	2	0	1	0	0	0	SC PREDEAL SA
Detail 91	4	0	-6	0	0	0	COMPANIA ROMANA DE AVIATIE ROMAVIA RA
Detail 92	-3	-2	-5	0	0	0	MULTIPRODUCT RA
Detail 93	0	0	0	0	0	0	AGROINDUSTRIALA NUFARUL S.A.
Detail 94	-1	0	0	0	0	0	CARMEN SILVA 2000 S.A.
Detail 95	0	0	0	0	0	0	CENTRUL ZONAL DE FORMARE PROFESIONALA A ADULTIOR
Detail 96	1	0	-2	0	0	0	SC INTERVIN SA- reclas din 2011
Detail 97	0	0	0	0	0	0	AGROCOM SIB SA-IN FALIMENT
Detail 98	0	0	0	0	0	0	CNCAF MINVEST FIL POIANA RUSCA
Detail 99	0	-2	-1	-4	-4	0	SC ICTOM SA
Detail 100	0	0	14	11	11	0	SN INCHIDERI MINE VJ SA
Detail 101	0	0	-8	0	0	0	SOCIETATEA COMERCIALA -FILIALA ICENERG-SERVICE B
Detail 102	0	0	-20	0	0	0	SC SERVICII ENERGETICE BANAT SA
Detail 103	0	0	-17	0	0	0	SC SERVICII ENERGETICE MOLDOVA SA
Detail 104	0	0	16	M	M	0	INCOMI CANTACUZINO
Detail 105	0	0	2	0	0	0	SC MINBUCOVINA SA Lichidare
Detail 106	0	0	0	0	0	0	SC S.C.I.M.U.M. SA
Detail 107	0	0	0	0	0	0	SC UZINA ARDEALUL (faliment 01.03.2010)
Detail 108	0	0	-1	0	0	0	COMPANIA NATIONALA ROMARM SA FILIALA SOCIETATEA C
Detail 109	0	0	-1	-2	-2	0	RNP ROMSILVA-ADMIN.PARC NATIONAL PIATRA CRAIULUI
Detail 110	0	0	0	M	M	0	RNP ADMINISTRATIA PARCULUI NAT DEFILEUL JIULUI RA
Detail 111	0	0	0	0	0	0	SC AGROPRODCOM ODORHEIU SECUIESC SA
Detail 112	0	0	-1	M	M	0	SC RADIOACTIV MINERAL MAGURELE SA
Detail 113	0	0	0	-1	-1	0	RNP ROMSILVA-ADMIN. PARC NATURAL PORTILE DE FIER
Detail 114	0	0	-1	-1	-1	0	SC SALAJUL-S.A.SARMASAG
Detail 115	0	0	0	0	0	0	SC COMICEX SA
Detail 116	0	0	-1	M	M	0	SOCIETATEA DE ADMINISTRARE ACTIVE FERVIARE -S.A.A
Detail 117	0	0	-56	11	11	0	SC ELECTROCENTRALE GRUP SA
Detail 118	0	0	138	102	102	0	S.N. RADIOCOMUNICATII SA.
Detail 119	0	0	-1	-1	-1	0	S.N. C.F.R. R.A
Detail 120	0	0	10	2	2	0	INCD pentru Microtehnologie-IMT Bucuresti
Detail 121	0	0	0	0	0	0	INSTITUTUL NATIONAL DE CERCETARE DEZVOLTARE IN TURISM
Detail 122	0	0	-1	2	2	0	S.C.ELECTROMECHANICA PLOIESTI SA
Detail 123	0	0	-3	61	61	0	SC CONVERSIM S.A.
Detail 124	0	0	-1	-1	-1	0	INCDMRR ICPMRR
Detail 125	0	0	-6	0	0	0	S.C.INTRETINERE MECANIZATA A CAII FERATE S.A.
Detail 126	0	0	-1	4	4	0	INCDPAPM-ICPA Bucuresti
Detail 127	0	0	1	1	1	0	INSTITUTUL CERCETARI BIOLOGICE CLUJ, FILIALA A INCDSB , BUCURESTI
Detail 128	0	0	0	0	0	0	RNP ROMSILVA ADM.PARCULUI NATURAL M-TII MARAMURESULUI
Detail 129	0	0	0	-1	-1	0	Institutul National de Cercetare-Dezvoltare pentru Chimie si Petrochimie-ICECHIM
Detail 130	0	0	2	0	0	0	ITUTUL NATIONAL DE CERCETARE DEZVOLTARE PENTRU METALE NEFEROASE SI RARE-MNRR
Detail 131	0	0	-14	0	0	0	INSTITUTUL DE STIINTE SPATIALE-FILIALA INFLPR
Detail 132	0	0	0	0	0	0	RO-ARMYCATERING S.A.
Detail 133	0	0	0	0	0	0	RO-ARMYSECURITY S.A.
Detail 134	0	0	0	0	0	0	S.C. AEROSPACE SERVICES S.R.L.
Detail 135	0	0	-25	0	0	0	INCD-Chimico-Farmaceutica ICCF
Detail 136	0	0	2	0	0	0	C.N.ROMARM S.A.-Filiala S.C.UZINA DE PRODUSE SPECIALE Dragomiresti S.A.
Detail 137	0	0	-3	0	0	0	IPCUP PLOIESTI
Detail 138	0	0	22	1	1	0	REGIA AUTONOMA TEHNOLOGII PENTRU ENERGIA NUCLEARA

Detail 139	0	0	-16	-1	-1	INCD STIINTE BIOLOGICE
Detail 140	0	0	2	17	17	IONAL DE CERCETARE-DEZVOLTARE PENTRU FIZICA SI INGINERIE NUCLEARA "HORIA HULUBEI
Detail 141	0	0	0	0	0	Studioul Cinematografic Animafilm S.A.
Detail 142	0	0	24	9	9	R.A. Imprimeria Bancii Nationale a Romaniei
Detail 143	0	0	8	12	12	REGIA Autonomia Monetara Statului
Detail 144	0	0	7	11	11	INCD INCAS "ELIE CARAFOLI"-Bucuresti
Detail 145	0	0	0	0	0	Institutul National de Cercetare-Dezvoltare TURBOMOTOARE COMOTI
Detail 146	0	0	5	1	1	CN ROMTEHNICA S.A.
Detail 147	0	0	-13	0	0	INCD GEOECOMAR
Detail 148	0	0	-9	4	4	INCEMC TIMISOARA
Detail 149	0	0	0	0	0	SC ICTCM SA BUCURESTI
Detail 150	0	0	0	0	0	SC CHEIA FA SRL CLUJ
Detail 151	M	M	M	-4	-4	ACTIVE CONEXE SA
Detail 152	M	M	M	0	0	RNP ROMSILVA PARC NATIONAL PUTNA VRANCEA
Other adjustments (+/-) (please detail)	-2,362	-2,787	-3,786	-1,429	-105	
Detail 1	-900	-455	-2,060	-1,086	-152	Compensation titles National Authority of Property Restitution
Detail 2	66	18	0	0	0	transfer from state budget to risk fund
Detail 3	3	0	0	0	0	influence from repeated guarantees (table 9.3 of questionnaire)
Detail 4	0	0	0	0	0	Debt cancelation of external claims
Detail 5	0	0	0	0	0	capital transfer related to debt to covered by central government from social security fund
Detail 6	135	20	250	18	0	adjustments for capital increased (BERD, BEI, BDMN)
Detail 7	0	0	0	0	0	Compensation titles Dacia
Detail 8	-555	-294	-105	-2	0	Non-financial expenditure financed from the external loans budget
Detail 9	0	0	0	0	0	Internal loans
Detail 10	15	-2	-2	0	0	Foreign aid managed by Ministry of Economy and Finance
Detail 11	-159	0	0	0	0	Superdividends Property Fund D421
Detail 12	71	121	133	71	89	D41 Guarantee Funds
Detail 13	-30	-53	-106	-39	-42	Call guarantee from Guarantee Funds
Detail 14	-265	-3	-213	-96	0	Superdividends test
Detail 15	-337	0	-209	0	0	Other capital transfers -transfer from companies to state budget
Detail 16	0	-764	-843	-284	0	EU Funds corrections
Detail 17	0	0	-668	0	0	D99p Capital transfer from state to CFR Marfa
Detail 18	-28	-39	-36	-38	0	Standardisated guarantees First House Program
Detail 19	M	M	M	-80	0	P 51 decommission costs
Detail 20	-377	-1,335	73	108	0	adjustment NBR
<b>Net lending (+) net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-26,226</b>	<b>-15,732</b>	<b>-17,439</b>	<b>-13,839</b>	<b>-15,441</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: Romania Data are in ...(millions of units of national currency) Date: 16/10/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in state government accounts</b>	M	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M	M	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1						
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M	M	
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: Romania

Data are in mill lei (millions of units of national currency)

Date: 16/10/2015

	2011	2012	Year 2013	2014	2015	
<b>Working balance in local government accounts</b>	<b>800</b>	<b>-914</b>	<b>712</b>	<b>1,565</b>	<b>1,865</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	677	986	1,501	1,455	1,621	
Loans (+/-)	-1	-23	-2	5	1	Loans granted and loans repayed by local authorities (+/-)
Equities (+/-)	-15	0	0	0	0	privatisation revenue
Other financial transactions (+/-)	693	1,009	1,503	1,450	1,620	
of which: transactions in debt liabilities (+/-)	693	1,009	1,503	1,615	1,620	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	693	1,009	1,503	1,615	1,620	Reimbursement of domestic and external credits
Detail 2	0	0	0	-165	0	amounts received in payment mechanism
Non-financial transactions not included in the working balance	-1,929	-2,141	-2,337	-1,413	-1,700	
Detail 1	-1,929	-2,141	-2,337	-1,413	-1,700	penditure financed from external and internal loans (includes refinancing of loans from Other adjustment
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-115	-39	-4	5	0	
Other accounts receivable (+)	328	255	205	-18	26	
Detail 1	-52	112	209	324	181	Receivables on taxes and social contributions
Detail 2	380	143	-4	-342	-155	F8 claims from customers
Other accounts payable (-)	-3,477	-766	765	1,676	1,825	
Detail 1	-323	-686	755	519	140	Changes in due for payments
Detail 2	-95	348	572	324	0	amounts to be justified from advances received from EU funds
Detail 3	-3,060	153	306	2,447	2,325	Court decision with retroactive effect
Detail 4	M	-581	-868	-1,614	-640	Court decisions according to GEO 17/2012, 92/2012, 103/2013.
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	108	-110	-123	146	-74	
Detail 1	68	71	127	164	-57	Local public institutions financed partially or totally from own revenues
Detail 2	15	-15	-14	-21	-21	Airports
Detail 3	-64	-24	-48	-8	-8	District Heating Units
Detail 4	90	-141	-188	12	12	Other local units
Other adjustments (+/-) (please detail)	150	-29	-17	-27	0	
Detail 1	177	1	1	20	0	Reimbursement from non-financial expenditure financed from external and internal loans
Detail 2	4	-14	-17	-30	0	difference from VAT, income revenue.
Detail 3	-31	-17	-1	-18	0	influence from guarantees under call
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-3,457</b>	<b>-2,758</b>	<b>702</b>	<b>3,389</b>	<b>3,563</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice



**Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Romania	Year					
Data are in mill lei (millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 16/10/2015						
<b>Working balance in social security accounts</b>	<b>382</b>	<b>-18</b>	<b>199</b>	<b>460</b>	<b>478</b>	<b>Cash balance of state social security budget, unemployment budget and health social insurance budget</b>
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>		
Financial transactions included in the working balance	-2	0	0	0	0	
Loans (+/-)	-2	0	0	0	0	Loans granted and loans repayed by unemployment budget and social security
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0	0	Public institutions financed partially or totally from own revenue (from unemployment fund) starting with 2006
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	448	346	44	-150	116	
Detail 1	416	316	111	-163	82	Receivables on social contributions
Detail 2	30	67	-27	11	0	Expenditure made on behalf of EU
Detail 3	3	-37	-40	2	34	F8 claims from customers
Other accounts payable (-)	-1,488	-640	2,648	922	623	
Detail 1	-1,372	141	1,879	855	563	Changes in due for payments
Detail 2	-116	6	24	73	59	Court decision with retroactive effect
Detail 3	M	-773	773	0	0	reimbursement of social contributions to pensioners
Detail 4		-14	-29	-5	0	Court decisions according to GEO 17/2012, 92/2012, 103/2013.
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-246	0	0	0	0	
Detail 1						capital transfer related to debt to covered by central government from social security fund
Detail 2	-246	0	0	0	0	other capital transfers - Capital transfer related to companies
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-905</b>	<b>-312</b>	<b>2,890</b>	<b>1,232</b>	<b>1,216</b>	
(ESA 2010 accounts)						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)**

Member State: Romania Data are in ... (millions of units of national currency) Date: 16/10/2015	Year				
	2011	2012	2013	2014	
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>30,587</b>	<b>18,802</b>	<b>13,847</b>	<b>9,218</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>10,334</b>	<b>12,679</b>	<b>3,184</b>	<b>12,911</b>	
Currency and deposits (F.2)	5,752	10,595	5,870	11,143	consolidated data for currency and deposits
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	258	115	80	63	
Increase (+)	508	289	165	257	loans to financial corporations+credits on lending
Reduction (-)	-250	-174	-85	-194	reimbursement of loans to corporations and of credits on lending
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	258	115	80	63	
Increase (+)	508	289	165	257	loans to financial corporations+credits on lending
Reduction (-)	-250	-174	-85	-194	reimbursement of loans to corporations and of credits on lending
Equity and investment fund shares/units (F.5)	497	-1,743	-1,986	2	
Portfolio investments, net <sup>(2)</sup>	0	2	0	0	
Equity and investment fund shares/units other than portfolio investments	497	-1,745	-1,986	2	
Increase (+)	1,219	0	304	108	Central Government capital injections; acquisitions in shares made by Property Fund
Reduction (-)	-722	-1,745	-2,290	-106	privatization, sales of shares made by Property Fund for 2009, 2010 and 2011, superdividends, sales of shares made by UM Cugiu
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	3,827	3,712	-800	1,699	foreign claims+receivables concerning UE funds+payments from companies to state budget+EU Funds corrections+UMTS+paymer
Other financial assets (F.1, F.6)	0	0	18	5	receivables from S.128 tehcnical reserves
<b>Adjustments <sup>(3)</sup></b>	<b>-7,437</b>	<b>-1,825</b>	<b>1,781</b>	<b>1,692</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,108	3	0	0	Compensation titles not yet converted into shares in Property Fund or for which compensation titles was not made in cash
Net incurrence (-) of other accounts payable (F.8)	-7,871	-4,348	2,334	4,199	not yet distributed+Court decision with retroactive effect+Investment projects for National Infrastructure Development Plan+Corr
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,646	-42	-36	-38	shares in Fd Proprietatea or for which compensation titles was not made in cash (2011, 2012)+Standardisated guarantees First t
Issuances above(-)/below(+) nominal value	2,537	899	-1,597	-2,271	issuances above/below par regarding general government debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2,304	-2,144	-1,290	122	data on general government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	801	3,729	1,691	-187	depreciation of general government foreign currency debt due to depreciation/appreciation of national currency against other curre
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	23	1	646	-106	Changes in sector classification due to new entries/outputs of companies into S.1311
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-86	77	33	-27	trade credits reclassified into debt
<b>Statistical discrepancies</b>	<b>99</b>	<b>-61</b>	<b>586</b>	<b>-306</b>	
Difference between capital and financial accounts (B.9-B.9f)	99	-61	587	-293	
Other statistical discrepancies (+/-)	0	0	-1	-13	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>33,584</b>	<b>29,596</b>	<b>19,398</b>	<b>23,515</b>	

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: Romania Data are in ... (millions of units of national currency) Date: 16/10/2015	Year				
	2011	2012	2013	2014	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>26,226</b>	<b>15,732</b>	<b>17,439</b>	<b>13,839</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>9,741</b>	<b>12,357</b>	<b>4,021</b>	<b>11,985</b>	
Currency and deposits (F.2)	5,602	10,338	5,749	10,890	currency and deposits of the whole subsector (including cash in vaults of Treasury)
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	239	549	851	-283	
Increase (+)	508	700	933	252	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-269	-151	-83	-535	reimbursement of loans to financial corporations engaged in lending and of credits on lending
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	239	549	851	-283	
Increase (+)	508	700	933	252	loans to corporations+loans to financial corporations engaged in lending (IFN)+credits on lending
Reduction (-)	-269	-151	-83	-535	reimbursement of loans to financial corporations engaged in lending and of credits on lending
Equity and investment fund shares/units (F.5)	512	-1,743	-1,984	2	
Portfolio investments, net <sup>(2)</sup>	0	2	0	0	
Equity and investment fund shares/units other than portfolio investments	512	-1,745	-1,984	2	
Increase (+)	1,219	0	304	108	Government capital injections (2011 and 2013); acquisitions in shares made by Property Fund (2011); investment funds (2012)
Reduction (-)	-707	-1,745	-2,289	-106	receipts from privatization, sales of shares made by Property Fund for 2011, superdividends
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	3,389	3,213	-613	1,382	foreign claims+receivables concerning UE funds+payments from companies to state budget+EU Funds corrections+UMTS+paymer
Other financial assets (F.1, F.6)	0	0	18	-6	receivables from S.128 tehcnical reserves
<b>Adjustments <sup>(3)</sup></b>	<b>-2,415</b>	<b>-594</b>	<b>-2,023</b>	<b>-326</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,108	3	0	0	Compensation titles not yet converted into shares in Property Fund or for which compensation titles was not made in cash
Net incurrence (-) of other accounts payable (F.8)	-2,908	-2,959	-1,276	2,073	not yet distributed+Court decision with retroactive effect+Investment projects for National Infrastructure Development Plan+Cor
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,646	-42	-36	-38	shares in Fd Proprietatea or for which compensation titles was not made in cash (2011, 2012)+Standardisated guarantees First F
Issuances above(-)/below(+) nominal value	2,537	899	-1,597	-2,271	issuances above/below par regarding central government debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2,189	-2,105	-1,287	117	data on central government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	752	3,532	1,592	-183	depreciation of central government foreign currency debt due to depreciation/appreciation of national currency against other curre
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	18	1	576	-21	Changes in sector classification due to new entries/outputs of companies into S.1311
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-86	77	4	-3	trade credits reclassified into debt
<b>Statistical discrepancies</b>	<b>-140</b>	<b>-118</b>	<b>441</b>	<b>-352</b>	
Difference between capital and financial accounts (B.9-B.9f)	-140	-118	442	-322	
Other statistical discrepancies (+/-)	0	0	-1	-30	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>33,412</b>	<b>27,377</b>	<b>19,878</b>	<b>25,146</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>179,102</b>	<b>207,519</b>	<b>226,719</b>	<b>249,747</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	187,664	215,041	234,918	260,064	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	8,562	7,521	8,200	10,317	

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(2) Consolidated within central government.  
(3) Due to exchange-rate movements.

- (4) Including capital uplift  
(5) AF.2, AF.3 and AF.4 at face value.

**Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: Romania Data are in ...(millions of units of national currency) Date: 16/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

Member State: Romania Data are in ... (millions of units of national currency) Date: 16/10/2015	Year				
	2011	2012	2013	2014	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>3,457</b>	<b>2,758</b>	<b>-702</b>	<b>-3,389</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,080</b>	<b>-943</b>	<b>496</b>	<b>2,214</b>	
Currency and deposits (F.2)	818	-1,158	523	1,910	currency and deposits held by State Treasury and by banks
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-1	-23	-2	5	
Increase (+)	0	0	0	5	loans granted by local government to corporation
Reduction (-)	-1	-23	-2	0	loans repaid by local authorities
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-1	-23	-2	5	
Increase (+)	0	0	0	5	loans granted by local government to corporation
Reduction (-)	-1	-23	-2	0	loans repaid by local authorities
Equity and investment fund shares/units (F.5)	-15	0	-1	0	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-15	0	-1	0	
Increase (+)	0	0	0	0	
Reduction (-)	-15	0	-1	0	receipts from privatization
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	278	238	-24	288	accrual data on taxes and social contributions+trade credits and advances
Other financial assets (F.1, F.6)	0	0	0	10	receivables from S.128 tehcnical reserves
<b>Adjustments <sup>(3)</sup></b>	<b>-3,577</b>	<b>-676</b>	<b>926</b>	<b>1,254</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-3,517	-834	731	1,362	changes in due for payment
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	issuances above/below par regarding local government debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-115	-39	-4	5	data on local government debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	49	197	100	-4	depreciation of local government foreign currency debt due to depreciation/appreciation of national currency against other currencies
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	6	M	69	-85	Changes in sector classification due to new entries/outputs of companies into S.1313
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	29	-25	trade credits reclassified into debt
<b>Statistical discrepancies</b>	<b>240</b>	<b>38</b>	<b>145</b>	<b>68</b>	
Difference between capital and financial accounts (B.9-B.9f)	240	38	145	50	
Other statistical discrepancies (+/-)	0	0	0	17	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1,200</b>	<b>1,178</b>	<b>865</b>	<b>146</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>14,099</b>	<b>15,276</b>	<b>15,475</b>	<b>15,962</b>	
Local government gross debt (level) (b) <sup>(3, 5)</sup>	14,153	15,331	16,196	16,342	
Local government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	54	56	721	380	

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: Romania Data are in ... (millions of units of national currency) Date: 16/10/2015	Year				
	2011	2012	2013	2014	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>905</b>	<b>312</b>	<b>-2,890</b>	<b>-1,232</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>584</b>	<b>721</b>	<b>345</b>	<b>332</b>	
Currency and deposits (F.2)	384	375	277	461	currency and deposits held by State Treasury and by banks
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-2	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-2	0	0	0	reimbursement of credit to social security funds
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-2	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-2	0	0	0	reimbursement of credit to social security funds
Equity and investment fund shares/units (F.5)	0	0	0	0	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	202	346	68	-129	trade credits and advances+accrual data on social contributions+payments from companies to social security funds
Other financial assets (F.1, F.6)	0	0	0	0	receivables from S.128 technical reserves
<b>Adjustments <sup>(2)</sup></b>	<b>-1,488</b>	<b>-640</b>	<b>2,647</b>	<b>922</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-1,488	-640	2,647	922	changes in due for payment
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	issuances above/below par regarding social security funds debt
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0	data on social security funds debt
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0	depreciation of social security funds foreign currency debt due to depreciation/appreciation of national currency against other curr
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M	
<b>Statistical discrepancies</b>	<b>-2</b>	<b>19</b>	<b>0</b>	<b>-22</b>	
Difference between capital and financial accounts (B.9-B.9f)	-2	19	0	-22	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>0</b>	<b>411</b>	<b>101</b>	<b>0</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	2,963	3,374	3,476	3,476	
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	2,963	3,373	3,476	3,476	

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Statement Number	Member State: Romania Data are in mill lei (millions of units of national currency) Date: 16/10/2015	Year				
		2011 final	2012 final	2013 final	2014 final	2015 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	18,648	17,736	13,576	8,765	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	4,521	4,083	3,518	3,117	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	559,656	587,381	625,457	654,643	691,847

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.